

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

FILED  
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EILEEN HELLER, TRUSTEE,

Plaintiff,

v.

EILEEN HELLER, BARRY ROGOFF,  
INEZ DOLAN, JULIE ROSENFELD,  
ELIZABETH HELLER, PAUL HELLER,  
JOHN HELLER, ROBERT M. HELLER, and  
COMMISSIONER OF INTERNAL REVENUE,

Defendants.

U.S. DISTRICT COURT  
DISTRICT OF MASS.

Civil No. 03-12250-RGS

Formerly  
Civil No. 03-E-0060GC1  
Essex County Probate &  
Family Court Department

**UNITED STATES' MOTION TO DISMISS**

The United States, by its undersigned counsel, hereby moves to dismiss this action as the plaintiff has not established that the United States has waived its sovereign immunity in this action. Furthermore, the United States moves to dismiss this action pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure as the complaint fails to state a claim upon which relief can be granted.

A memorandum of law accompanies this motion.

Respectfully submitted,

MICHAEL J. SULLIVAN  
United States Attorney

A handwritten signature in black ink, reading "Lydia D. Bottome", is written over a horizontal line.

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